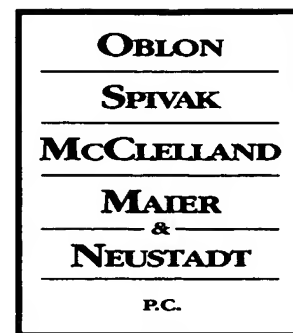




2/20

Docket No.: 248071US0CONT

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313



ATTORNEYS AT LAW

RE: Application Serial No.: 10/761,241  
Applicants: Hiroshi WADA, et al.  
Filing Date: January 22, 2004  
For: FLEXIBLE POLYURETHANE FOAM AND  
METHOD FOR ITS PRODUCTION  
Group Art Unit: 1711  
Examiner: J. M. Cooney

SIR:


Attached hereto for filing are the following papers:

**Amendment and Request for Reconsideration**

Our check in the amount of \$0.00 is attached covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,  
MAIER & NEUSTADT, P.C.  
Norman F. Oblon

  
Kirsten A. Grüneberg, Ph.D.  
Registration No. 47,297

Customer Number

**22850**

(703) 413-3000 (phone)  
(703) 413-2220 (fax)